

LEGISLATIVE HISTORY

Office of Legislative Research and General Counsel

COMMITTEE: Utah Tax Review Commission

MEETING DATE: Sep 22, 2016

Notice: X
Agenda: X
Minutes: X
Visitor List: X

Key speakers (identify organization)

Comm. John L. Valentine, Utah State Tax Commission

Mr. Nathan Runyan, attorney, Holland & Hart

Ms. Andrea Valenti Arthur, Associate General Counsel

Ms. Anikka Hoidal, Law Clerk, Office of Legislative Research and General Counsel

Mr. Thomas Young, Senior Economist, Office of the Legislative Fiscal Analyst

Information distributed prior to meeting (identify preparer, if different than OLRGC)

Notice of Meeting

Agenda

Handouts distributed during meeting (identify distributor)

Tax Review Commission Presentation (Utah State Tax Commission)

Sales and Use Tax Exemptions for Manufacturing Inputs by State (OLRGC)

Selected Excerpts from Utah Code Ann. Section 59-12-104 (OLRGC)

Review of the Manufacturing Machinery and Equipment Sales Tax Exemption (OLRGC)

Manufacturing Charts (OLRGC)

Manufacturing Inputs Sales and Use Tax Exemptions (OLRGC)

Comparing the Effects of Single Sales Factor Apportionment vs. Removing the 3-Year

Economic Life Requirement for Manufacturers (LFA)

Public Comment List (OLRGC)

Legislation discussed (include copies and identify by year, number, title, and sponsor)

N/A

Subject Listing

Corporations

Corporate Tax

Sales and Use Tax

State Tax Commission